



# Punjab Government Gazette

## EXTRAORDINARY

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### DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

#### ORDER

The 13th August, 2018

**No. PA/ETC/2018/163.**-In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**- Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Sd/-

**VIVEK PRATAP SINGH,**  
Commissioner of State Tax

### DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

#### NOTIFICATION

The 7th September, 2018

**No. PA/ETC/2018/171.**-In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017

( 13235 )

(Punjab Act No.5 of 2017) and clause (b) of sub-rule (1) of rule 40 of the Punjab Goods and Services Tax Rules, 2017, I, hereby extend the time limit for making the declaration in **FORM GST ITC-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

Sd/-

**VIVEK PRATAP SINGH**  
Commissioner of State Tax

DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

**NOTIFICATION**

The 7th September, 2018

**No. PA/ETC/2018/172.**-In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and sub-rule (3) of rule 45 of the Punjab Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

Sd/-

**VIVEK PRATAP SINGH**  
Commissioner of State Tax

DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

**ORDER**

The 20th September, 2018

**Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases.**

**No. GST-I/2018/1-State.**-In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Punjab Goods and Services Tax Rules, 2017 read with section 168 of the Punjab Goods and Services Tax Act, 2017, on the recommendations of the Council, I, hereby extend the period for submitting the declaration in **FORM GST TRAN-1** till 31st January, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

Sd/-

**VIVEK PRATAP SINGH, IAS**  
Commissioner of State Tax, Punjab

## DEPARTMENT OF EXCISE AND TAXATION

Bhupindra Road, Patiala, Punjab

**NOTIFICATION**

The 8th October, 2018

**No. GST-I-2018/2 - State.**-In partial modification of earlier Notification No. PA/ETC/2018/175 dated 13/09/2018 issued by the Department of Excise & Taxation, Punjab and in exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Punjab Goods and Services Tax Rules, 2017, read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) ), I, hereby notify that with immediate effect, e-way bill shall be required to be generated for intra-state movement of goods as mentioned in the Schedule to this notification where the value of goods exceeds Rs.50,000/-:

**SCHEDULE****Sr. No. Goods**

1. Iron and steel in all forms and its waste thereof
2. Non-ferrous Metals, their alloys- finished products & waste thereof
3. Tobacco & its products, Pan masala, Katha, Cigarettes
4. Furniture
5. All types of Plywood, Block board, Decorative and Laminated Sheets
6. Timber
7. Building material including Marble, Granite, Kota Stone, Red Sand Stone, Chips, Crazy, Tiles and Sanitary goods
8. Cement
9. All kinds of polymers including plastic granules, plastic powder, master batches and plastic resin.
10. All types of yarn including partially oriented yarn, fibre, polyester top, polyester chips including waste.
11. Edible oils.

Sd/-

**VIVEK PRATAP SINGH,**  
Commissioner of State Tax, Punjab